OF THE DEPARTMENT OF REVENUE FILED WITH THE SECRETARY OF STATE BRIAN P. KEMP

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.) I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the ______, of _______, 2010. GEORGIA DEPARTMENT OF REVENUE Filing Date: October 1, 2010. The Georgia Department of Revenue has adopted: 560-2-6-.01, entitled "Specification of Premises." 560-2-6-.02, entitled "Record of Materials Received, Including Affidavit Regarding Georgia Products; Length of Time Records Must be Maintained; Separation of Georgia Products." The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2 and 3-2-6. Sworn to and subscribed before me this _____ day of ___ OCTober_ (Signature of Notary Public) Commissioner (Notary Public Seal) Georgia Department of Revenue Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-6 DISTILLED SPIRITS

560-2-6-.01 Specification of Premises - Distilled Spirits.

- (1) Licenses for Retailer and Retail Consumption Dealer on Premises consumption outlets shall be displayed at each Premise.
- (a) On-Premises outlets where it cannot be determined as one identifiable place of business shall require additional licenses regardless of whether the establishments have the same trade name, ownership, or management;
- (b) Nothing shall require additional licenses for service bars, or portable bars used exclusively for the purpose of mixing or preparing Alcoholic Beverage drinks when these bars are accessible only to employees of the licensed establishment and from which Alcoholic Beverage drinks are prepared to be served on the licensed Premises.

Authority: O.C.G.A. § 3-2-2.

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-6 DISTILLED SPIRITS

560-2-6-.02 Record of Materials Received, Including Affidavit Regarding Georgia Products; Length of Time all Records Must be Maintained; Separation of Georgia Products - Distilled Spirits.

- (1) Licensed producers shall maintain a record of all materials received on the licensed Premises for use in the production of Distilled Spirits, showing:
- (a) The date of receipt;
- (b) The name of the Person from whom received; and
- (c) The kind and quantity of each material received.
- (2) Where the licensed producer claims that the materials used are Georgia products, the record required in this Section shall also include:
- (a) An affidavit of the Person from whom the products were received that they are in fact Georgia products;
- 1. Where commercial invoices, bills of lading, or prescribed forms contain the required information, a separate record will not be required.

- (b) The records, commercial invoices, or bills of lading shall be kept available for inspection by the Commissioner at all times during regular business hours.
- (2) All materials which are Georgia products shall be kept separate from materials which are not Georgia products.
- (3) Distilled Spirits manufactured from Georgia products shall be kept separate from Distilled Spirits manufactured from products that are not from Georgia.
- (4) The records required by this Section and all other records required of licensed producers shall be kept and maintained for a period of seven (7) years unless upon written application the Commissioner has authorized otherwise.

Authority: O.C.G.A. §§ 3-2-2, 3-2-6.